

Tax on Accumulation Distribution of Trusts

► Attach to beneficiary's tax return.

► See instructions on back.

OMB No. 1545-0192

2005Attachment
Sequence No. **73****A** Name(s) as shown on return**B** Social security number**C** Name and address of trust**D** Employer identification number**E** Type of trust (see instructions)☐ Domestic ☐ Foreign**F** Beneficiary's date of birth**G** Enter number of trusts from which you received accumulation
distributions in this tax year ►**Part I Average Income and Determination of Computation Years**

1	Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))	1	
2	Distributions of income accumulated before you were born or reached age 21	2	
3	Subtract line 2 from line 1	3	
4	Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))	4	
5	Total (add lines 3 and 4)	5	
6	Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))	6	
7	Taxable part of line 5 (subtract line 6 from line 5)	7	
8	Number of trust's earlier tax years in which amounts on line 7 are considered distributed	8	
9	Average annual amount considered distributed (divide line 3 by line 8)	9	
10	Multiply line 9 by .25	10	
11	Number of earlier tax years to be taken into account (see instructions)	11	
12	Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15	12	
13	Enter your taxable income before this distribution for the 5 immediately preceding tax years.	(a) 2004	(b) 2003
		(c) 2002	(d) 2001
		(e) 2000	

Part II Tax Attributable to the Accumulation Distribution

		(a) -----	(b) -----	(c) -----
14	Enter the amounts from line 13, eliminating the highest and lowest taxable income years			
15	Enter amount from line 12 in each column			
16	Recomputed taxable income (add lines 14 and 15)			
17	Income tax on amounts on line 16			
18	Income tax before credits on line 14 income			
19	Additional tax before credits (subtract line 18 from line 17)			
20	Tax credit adjustment			
21	Subtract line 20 from line 19			
22	Alternative minimum tax adjustments			
23	Combine lines 21 and 22			
24	Add columns (a), (b), and (c), line 23			24
25	Divide the line 24 amount by 3			25
26	Multiply the amount on line 25 by the number of years on line 11.			26
27	Enter the amount from line 4			27
28	Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-)			28